



State Board of Equalization

News Release

Betty T. Yee, Member

1st District – San Francisco

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**For Immediate Release
September 1, 2011**

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Betty T. Yee Statement on WalMart.com Marketing Partner

Betty T. Yee, First District Member of the Board of Equalization (BOE), issued the following statement today in response to recent media reports regarding WalMart.com's Marketplace partner, CSN.com, and its compliance with California's new e-fairness law:

"I have been in contact with representatives from Wal-Mart this week. They explained to me several aspects of Wal-Mart's website design and marketing agreements, including its program's support for online partners to comply with states' e-fairness laws by facilitating collection of use tax on remote online sales into California and other states.

"We are continuing positive discussions regarding our views about an online retailer's obligations to facilitate use tax collection based on the activities of its marketing partners in various states. Wal-Mart will assist the BOE in reaching out to these partners to assist them in understanding their obligations under California's e-fairness law. I appreciate Wal-Mart's cooperation in this regard, which carried no conditions or requests for special treatment.

"E-fairness is about leveling the playing field so that any business can compete on fair and equal terms. California's door is wide open to any online business that wants to cooperate in administering tax laws fairly in our modern retail environment."

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$48 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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